

**From:** [Arne Petersen](#)  
**To:** [Lazar, Steve](#)  
**Subject:** RE: Transient Occupancy Tax  
**Date:** Monday, March 28, 2022 2:14:53 PM  
**Attachments:** [Malware Alert Text.txt](#)  
**Importance:** High

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Arne Petersen  
arwpetersen@gmail.com  
[www.gmail.com](http://www.gmail.com)

I listened to the Fair Boards meeting and it was mentioned that they are asking the City help developing the campground. This would obviously be beneficial to Ferndale(+TOT). As I mentioned in 2017 the City collects transient occupancy for Camping at the Fairgrounds and that this is a form of Enforcement. The collection of this Tax started when the Fair Board changed to a non-profit. While I realize I am referencing the guidebook for counties, I assume the City of Ferndales Transient occupancy tax is an ordinance also. The collection of this Tax started when the Fair Board changed to a non-profit.

Jay Parrish sent me the following-

After consultation with our counsel in 2017 and reaffirmed as to the current state of the law, cities and counties are mutually exempt from each other's land use regulations on property owned within the territory of the other. It is the County that is responsible for enforcing its own land use regulations, including any sound or other nuisance regulations.

Quite, simply the Fair Board and City cannot have it both ways. Since the City is allowing the Fair Board to hold races, ignoring the noise ordinance, it should refund the tax collected so far and stop taxing the campers. If City cannot tax the campers then it shouldn't be investing in development on County property or using any city resources.

What will it be?

Arne R.W. Petersen

## References

### 3003. TAX CLEARANCE CERTIFICATE?

County Tax Collectors' Reference Manual?

The authority to [levy](#) TOT is granted to the legislative bodies of both cities and counties by [Revenue and Taxation Code section 7280](#). This manual section refers to only county TOT levy and collection. The authority to collect TOT is generally granted to the county tax collector by the board of supervisors (board) by means of an [ordinance](#). An ordinance passed by a board is specific to that county. Although similar, each county ordinance may differ from others throughout the state.?

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### 13102. DEFINITION OF OTHER LODGING?

"Other Lodging" includes but is not limited to:?

"Other Lodging" does not include (exempt):?

1. 1) ?A campsite, and?
  2. 2) ?Space at a campground or recreational vehicle park.?
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1. 1) ?Any facilities operated by a local government entity,?